

**IOWA FUEL TAX RETURN****For Liquefied Natural Gas (LNG)  
and Compressed Natural Gas (CNG)**

Name		Address	
License Number ▲	Tax Period (month/year) ▲	Due Date	

☐ Check this box if this is an amended return.  
Attach the correct schedules.☐ ▲ If new address, check this box.**Computation of LNG/CNG Iowa Fuel Tax Due**

(a) Fuel Type	(b) Total Sales	(c) Exempt Sales	(d) Taxable Sales (b) - (c)	(e) Tax Rate	(f) Tax Due (d) x (e)
1. LNG (Report as Gallons)				\$0.225 per gallon	.00
2. CNG (Report as Cubic Feet - see instructions for gallon conversion)				\$0.0016 per cubic foot	.00
3. Total Iowa Fuel Tax Due. Add lines 1 & 2 of column (f)					.00
4. Penalty if applicable. See instructions on reverse side					.00
5. Interest if applicable. See instructions on reverse side					.00
6. Total Amount Due. Add lines 3, 4, and 5					.00

OFFICE USE ONLY

**(REPORT IN WHOLE NUMBERS)****Mailing Address**Iowa Department of Revenue  
Attn: Motor Fuel Tax  
P.O. Box 10465  
Des Moines, IA 50306-0465

I certify under penalty for false certification that this is a true and accurate report.

Authorized Signature \_\_\_\_\_

Date \_\_\_\_\_

E-mail Address \_\_\_\_\_

Phone Number \_\_\_\_\_

# **INSTRUCTIONS FOR IOWA FUEL TAX RETURN**

## ***for Liquefied Natural Gas (LNG) and Compressed Natural Gas (CNG)***

### **Who Must File This Return**

**LNG/CNG Dealer (09)** - A person in the business of handling untaxed LNG/CNG who delivers any part of the fuel into a fuel supply tank of any motor vehicle. A dealer may also fuel the dealer's own vehicles under this license.

**LNG/CNG User (10)** - A person who dispenses LNG/CNG for highway use, upon which the special fuel tax has not been previously paid, from fuel sources owned and controlled by the person into the fuel supply tank of a motor vehicle or commercial vehicle owned or controlled by the person.

**LNG/CNG Consolidated Location (08)** - A separate license is required for each location where LNG/CNG is delivered into the fuel supply tank of a motor vehicle. For reporting purposes a licensee may file a separate return for each separately licensed location; or, if arrangements have been made with the Department, the licensee may file a consolidated return reporting all sales made at all locations for which a license is held. However, a consolidated return may not be used to combine dealer and user operations.

### **Complete the following:**

**Name** – enter your legal name.

**Address** – enter the mailing address.

**License Number** – enter the license number you were issued by the Department.

**Tax Period (month/year)** – enter the month covered by the return. Example: 07/2013

**Due Date** – enter the due date (last day of the month following the month covered by the return). Example: 08/31/2013

**Amended return** - check the box if this is an amended return. Show all figures, including the ones you are not correcting.

**New Address** - check the box if the address you entered above is new.

**Cancellation** - if you are going out-of-business please complete the Change or Cancel Permit form on the Department's Web site.

**NOTE: A return must be filed even if you have no sales for the month. Enter zeros on the return.**

### **LINE BY LINE INSTRUCTIONS**

*Consolidated licenses must file LNG/CNG Monthly Consolidated Schedule (81-023)*

**Line 1 Column (b):** LNG - Enter the total gallons sold. Include exempt sales.

**Line 2 Column (b):** CNG - Enter the total cubic feet sold. Include exempt sales. **(1 gallon = 126.67 cubic feet)**

**Line 1 Column (c):** Enter the total exempt sales for LNG

**Line 2 Column (c):** Enter the total exempt sales for CNG

**Line 1 Column (d):** Subtract LNG exempt sales in column (c) from the total sales in column (b). (Line 1: b-c=d)

**Line 2 Column (d):** Subtract CNG exempt sales in column (c) from the total sales in column (b). (Line 2: b-c=d)

**Line 1 Column (e):** Tax rate of LNG - \$0.225 per gallon

**Line 2 Column (e):** Tax rate of CNG - \$0.0016 per cubic foot

**Line 1 Column (f):** Enter the Tax Due - column (d) x (e) for LNG

**Line 2 Column (f):** Enter the Tax Due - column (d) x (e) for CNG

**Line 3 Total Iowa Fuel Tax Due:** Add lines 1 & 2 of column (f)

**Line 4 Penalty if applicable:** Add 10% to the tax due if you do not file the return on time and do not have 90% of the correct amount of tax paid by the due date. Add 5% of the tax due if you do not pay at least 90% of the correct amount of tax by the due date. If more than one penalty applies, the 10% penalty is the only one charged.

**Line 5 Interest if applicable:** Compute interest on the tax due on line 3. Interest accrues on the unpaid tax from the due date of the return. Interest can never be waived. Check our Web site for interest rates at [www.iowa.gov/tax](http://www.iowa.gov/tax).

**Line 6 Total Amount Due:** Add lines 3, 4 and 5 for the Total Amount Due. Make checks payable to Treasurer State of Iowa.

SIGN AND DATE YOUR RETURN. INDICATE THE E-MAIL ADDRESS AND PHONE NUMBER.

## ***Additional Information for Compressed Natural Gas (CNG)***

Compressed Natural Gas (CNG) isn't subject to Iowa fuel tax until it is delivered into equipment for compressing the gas for subsequent delivery into the fuel supply tank of a vehicle. In order for fuel tax to be collected or remitted on CNG in Iowa, a license must be issued by the Iowa Department of Revenue (IDR).

### **Examples of calculating Iowa fuel tax on CNG:**

The tax rate of CNG in Iowa is 16¢ per 100 cubic feet. (0.0016 per cubic foot)

#### **Definitions:**

- CF = Cubic Feet
- CCF = 100 Cubic Feet
- GGE = Gasoline Gallon Equivalent
- 1 Gallon (GGE) = 126.67 cubic feet

Here's an example using 50,897 CF:

- To calculate the tax due by using cubic feet (CF)  
 $50,897 \text{ CF} \times 0.0016 = \$81.44$  (tax due)

Here's an example using 508.97 CCF:

- To calculate the tax due by using 100 cubic feet (CCF)  
 $508.97 \text{ CCF} \times 0.16 = \$81.44$  (tax due)

Here's an example using 401.81 GGE:

- Multiply the number of gallons by 126.67
- Multiply the result by 0.0016  
 $401.81 \times 126.67 = 50,897$   
 $50,897 \times 0.0016 = \$81.44$  (tax due)

More information on fuel taxes in Iowa can be found at the links listed below, or by contacting Julie Stokke ([julie.stokke@iowa.gov](mailto:julie.stokke@iowa.gov)) at (515) 281-6447 or Dave Lanham ([david.lanham@iowa.gov](mailto:david.lanham@iowa.gov)) at (515) 242-6829.

#### **Iowa Fuel Tax Website:**

<http://www.iowa.gov/tax/educate/78509.html>

#### **Current Iowa Fuel Tax Rates:**

<http://www.iowa.gov/tax/taxlaw/taxtypes.html#mvf>

#### **Iowa Motor Fuel Tax License Application:**

<http://www.iowa.gov/tax/forms/80001.pdf>

#### **IDR Rules:**

<https://www.legis.iowa.gov/DOCS/ACO/IAC/LINC/05-30-2012.Chapter.701.69.pdf>

#### **Change or Cancel Permit:**

<https://www.idr.iowa.gov/ChangeForm/start.asp>